REMARKS

As amended, claim 10 calls for a covering having an opening through said covering and above a portion of said first trench to define a region for a second trench. In the cited Nishida reference, the film 106 is not thicker in trench 103b than over the substrate 101. Moreover, there is no opening through the film 106 that is above a portion of the trench 103a. See Figure 3. Therefore, Nishida does not teach or suggest all of the limitations of the circuit of claim 10 or claims dependent thereon.

In view of these remarks, the application should now be in condition for allowance.

CONCLUSION

In view of the amendments and remarks herein, the application is believed to be in condition for allowance. The examiner's prompt action in accordance therewith is respectfully requested.

The commissioner is authorized to charge any additional fees, including extension of time fees, or credit any overpayment to Deposit Account No. 20-1504 (ITL.0624US).

Respectfully submitted,

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